

UNITED STATES DEPARTMENT OF AGRICULTURE
 AGRICULTURAL ADJUSTMENT ADMINISTRATION
 North Central Division

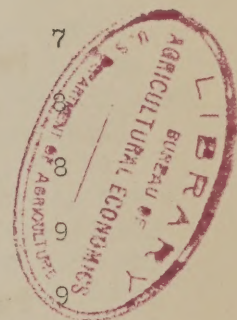
PROCEDURE FOR THE OPERATION OF THE COUNTY

ASSOCIATIONS SECTION OF THE STATE OFFICE

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PART I - General

This NCR-State 303 supersedes all instructions previously issued relating to State office supervision of the organization and operation of county agricultural conservation associations and examining, computing, reviewing, certifying, and scheduling association expense forms.

The County Associations Section will continue as a regular section of the State office under the supervision of the State committee. However, its duties and functions will be enlarged under the 1939 Programs.

Under the supervision of the State committee the County Associations Section will direct the organization and operation of county associations in such a manner that the associations will operate efficiently and economically. Under the direction of the State committee the County Associations Section will handle the administrative work originating in or applicable to county associations including the handling of organization forms, Articles of Association, county association inventories of equipment and furniture, documents and procedures with reference to the County Association Indemnity Fund, rates of payment for personal services and automobile travel, matters of personnel of county associations, office space of associations, purchases of equipment, furniture, supplies, and services by county associations, filing systems used in county offices, examining and auditing fiscal and other records of county associations, and supervising the preparation of association expense forms in the county offices and giving administrative approval, examining, checking computations, scheduling vouchers for payment, and preparing statements of exception with respect to such expense forms in the State office. Under the direction of the State committee the County Associations Section will prepare correspondence and supervise contacts with county associations relative to the functions heretofore listed.

A member of the State committee designated by the State committee will actively supervise the work of the County Associations Section. The North Central Division should be advised of the member so designated by the State committee as soon as the member for 1939 has been designated.

One man shall be designated by the State committee to supervise immediately the work and personnel of the County Associations Section. It will be necessary for such supervisor to visit county offices in connection with the work of the County Associations Section. All work pertaining to county association operation will hereafter be done by the County Associations Section. If the personnel of such Section is insufficient to perform properly and promptly the functions of such Section, necessary personnel should be detailed to the County Associations Section from some other section in the State office. Such personnel should include a sufficient number of clerks to examine expense forms and check computations on such forms promptly each month, and review and schedule such expense vouchers.

Further instructions relative to the operation of the County Associations Section will be issued as supplements to this NCR-State 303.

PART II - Procedure for Handling Payments by County Associations
to the County Association Indemnity Fund.

- A. Transmittal to County Associations of Notification of Amount of County Payment to Indemnity Fund. --Upon receipt of a list from the North Central Division showing the amount of the payment to the Indemnity Fund to be made by each county association, a memorandum shall be sent in duplicate to each county association secretary, stating the amount owing to the Indemnity Fund by the county association and instructing the county association secretary to include on Forms ACP-8 and ACP-9 for the next period a claim for such amount.
- B. Examination and Certification of Forms ACP-8 and ACP-9 Including Claim for Payment to the Indemnity Fund and Preparation and Certification of Form ACP-37 and Standard Forms 1064 and 1096. --Forms ACP-8 and ACP-9 including claims for payment to the Indemnity Fund shall be examined, reviewed, and certified, and Forms ACP-37 and Standard Forms 1064 and 1096 shall be prepared, reviewed, and certified in accordance with instructions in Part V of this NCR-State 303.
- C. Obtaining Signed Forms ACP-88, Revised, from Officers and Employees of County Agricultural Conservation Associations. --Form ACP-88, Revised, Oath of Office and Service Obligation, must be signed by each of the following officers or employees of a county agricultural conservation association unless he has previously signed Form ACP-88, Service Obligation and Agreement:

Chairman of County Committee
Vice Chairman of County Committee
Secretary of County Association
Treasurer of County Association
Secretary-Treasurer of County Association (if the offices
are combined into one)
Chief Clerk of County Association

Any other person who will handle funds of the association including any person designated to assist the association treasurer in handling commodity loan collections in accordance with the provisions of Commodity Loan Regulations No. 1, or in handling crop insurance premiums or collections made in connection with grants of aid to Farmers.

If ACP-88, Service Obligation and Agreement, has been signed by the officers and employees listed above, the State committee in its discretion may waive the requirements for signing ACP-88, Revised, Oath of Office and Service Obligation, for such persons or may require all officers and employees listed to sign ACP-88, Revised, and destroy Forms ACP-88 previously signed.

Form ACP-88, Revised, should be signed in duplicate. The signed original should be transmitted to the State committee for comparison of the names of the signors with the names of the persons officially selected for the office or position. The signed original should be filed in the State

office and the signed duplicate should be retained by the county association secretary.

If any person required to sign Form ACP-88, Revised, refuses to do so, the case should be referred to the North Central Division for further instructions.

PART III - Procedure for Handling Payments by County Associations
To Persons Performing County Work in the State Office
under a Cooperative Agreement between the State Com-
mittee and the County Association.

- A. Personnel Time Record.--The record of time worked by persons performing work for county associations in the State office under cooperative agreements will be maintained in the State office in the same manner as the record of other State office employees. The section of the State office having supervision over the county work performed in the State office will furnish to the chief clerk for transmittal to the County Associations Section at the end of each month a list showing the following:
1. Names of persons in the State office employed during the month on county work on a cooperative basis.
 2. Number of days or fractional day's work performed by such persons on county work.
 3. Number of day's work or fractional day's work performed for each county.
- B. Preparation of Form NCR-County No. 12.--The County Associations Section will prepare this form in duplicate for each county for which work was performed. Forms NCR-County No. 12 shall be prepared in such a manner that a minimum number of such forms are sent to any county and a minimum number of forms are prepared for each employee. Wherever possible, all work performed by one person during the month shall be listed on one Form NCR-County No. 12. More than one form may be prepared for a person where it is not possible to have only one form for such person. However, the number of Forms NCR-County No. 12 for any person should be kept as low as possible. The original Form NCR-County No. 12 should be mailed to the county association and the duplicate filed by the County Associations Section.
- C. Adjustment of Per Diem Rates of Payment.--If the per diem rate paid to a person differs from the rate paid by county associations for similar services, the County Associations Section will obtain from the county committee an amendment to the list of approved items and rates for such county, making provision for payment of the rate necessary to cover employment in the State office.
- D. Distribution of Checks and Preparation of Receipt Forms.--When checks are received from the county association treasurer for county work performed

in the State office, the chief clerk will deliver such checks to the payees named thereon. Receipt Form ACP-12 in duplicate will be obtained from the payees with their signatures on both copies of such form. Both copies of ACP-12 will be mailed to the county association. Before a check for county work is delivered to an employee working in the State office, such check will be recorded by the chief clerk. The checks delivered will be compared with the copies of NCR-County No. 12 in the files of the County Associations Section to determine that each employee receives all the checks to which he is entitled for services during the period.

PART IV - Procedure for Obtaining and Checking Lists
of Approved Items and Rates of Payment
for Expenses of County Agricultural
Conservation Associations

The County Associations Section should see that all county agricultural conservation associations in the State are instructed to prepare and submit lists of items and rates of expenses for personal service and travel which have the approval of the county committee.

Rates of Payment for Personal Services.--Rates of payment for personal services adopted by the county committee and approved on behalf of the State committee by the farmer fieldman should be shown for each title under which services will be performed. All rates for personal services shall be on a per diem basis for the time actually devoted to the work of the association. No provision should be made for a per hour, per week, per month, per year, or per unit rate of payment for personal services. No rates for personal services shall exceed the following:

Secretary, treasurer, secretary-treasurer, county committeemen, community committeemen, performance supervisors, farm reporters, farm reporters ground control, range inspectors, insurance representatives, crop insurance adjusters, county commodity loan supervisors, commodity loan inspectors.....) Rate not to exceed \$5.50 per day, provided the maximum shall only be paid if the volume of business or other special conditions justify this rate.
Assistants to farm reporters and assistants to range inspectors.....) Rate not to exceed \$2.50 per day.

(Rate paid to typists, stenographers, and clerical
(workers should in no case exceed rates paid in
(the State office for similar work. Due to lower
(prevailing wages in most counties, lower rates
(should in most cases be approved.
Clerical assistants.....(
(Chief clerk--rate not to exceed \$4.50 per day
(except that the chief clerk may be paid \$5.00
(per day if he has charge of the office for the
(county committee.

Payment for travel in 1939 can be made only to: county com-)
mitteemen, performance supervisors, range inspectors,)
assistants to range inspectors, crop insurance representa-)
tives, crop insurance adjusters, commodity loan supervisors,)
commodity loan inspectors, chiefs of ground control parties) Rate not to
working on aerial survey while actually engaged in field) exceed 3¢
work as chief of ground control party.....) per mile.

Basis of Determining Items for which Miscellaneous Claims will be Approved on ACP-9.--The list of approved items and rates should not include miscellaneous items of expense. The County Associations Section and farmer fieldmen should recommend to the State committee what miscellaneous items shall be approved for each association.

Equipment and Office Furniture.--The farmer fieldman should check with the county committee any items of equipment or office furniture which they wish to purchase. The State committee should approve the purchase of items actually required for the efficient operation of the association.

In all cases associations should obtain prices on comparable equipment from two or more firms in order to obtain the best prices available. Groups of counties may pool their orders for equipment for the purpose of realizing a saving in cost. The State committee may assist the county associations in purchasing equipment and furniture to the best advantage. As county associations are considered essentially associations of farmers and have the nature of Federal instrumentalities rather than Federal agencies, the North Central Division cannot provide equipment for associations at Government contract prices.

Office Supplies.--Necessary office supplies may be purchased by the county committee without prior approval if the cost does not exceed \$25.00. Purchases of office supplies in excess of \$25.00 should be handled in the same manner as purchases of equipment and furniture.

Employer's Liability Insurance.--No item of expense for employer's liability insurance is allowable since officers, committeemen, and employees of county associations are entitled to compensation under the Federal Employees Compensation Act in case of injury or death resulting from injuries sustained while actually engaged in association work.

Fire Insurance.--Reasonable claims for fire insurance on association equipment, supplies, and records are allowable.

State Sales Taxes.--Purchases of services or supplies for county agricultural conservation associations are exempt from State sales taxes since county agricultural conservation associations are considered Federal instrumentalities. Only State sales taxes included in the purchase price of services or supplies in such a manner that the amount of such tax is not indicated should be approved for payment.

Federal and State Taxes on Telephone Services or Tolls.--Claims for Federal or State taxes on telephone services or tolls should not be approved for payment.

Rental of Office Space.--The county committee may incur expenses for rental of space for county offices and include claims on Form ACP-9 for payment. All arrangements for office space require the approval of the State committee or of the farmer fieldman on behalf of the State committee, and no claim for rental of space should be approved on Form ACP-9 unless written approval accompanies such claim or has previously been filed with the County Associations Section.

PART V - Procedure for Examination and Certification of
County Association Administrative Expense Forms
ACP-8, Revised, ACP-9, Revised, ACP-10, Revised,
ACP-11, Revised, ACP-12, Revised, ACP-37, NCR-County
No. 7, NCR-County No. 15, and NCR-County No. 16, and
Preparation of Forms 1096 and Forms 1064.

This Part V of NCR-State 303 supersedes NCR-State 105 issued June 11, 1937, and all subsequent memoranda with respect to examining, computing, reviewing, certifying and scheduling Forms ACP-8, ACP-9, ACP-10, ACP-11, ACP-12, and ACP-37 relating to administrative expenses of county agricultural conservation associations.

The work described in this Part V shall be performed in the County Associations Section. Forms submitted to the State committee pertaining to county association expenses shall be given a detailed administrative examination by the County Associations Section. Thereafter, such section shall check all computations, review and schedule such forms, and prepare such correspondence and such Schedules of Exception, ACP-37, as may be necessary.

A. Receiving and Recording Forms

1. The receiving and recording clerk should determine that the association has forwarded to the State office the following forms:

For convenience the word "Revised" is hereinafter omitted wherever reference is made to Forms ACP-8, Revised, ACP-9, Revised, ACP-10, Revised, ACP-11, Revised, and ACP-12, Revised.

- a. ACP-8 (original)
- b. ACP-8a (three copies)
- c. ACP-9 (original and two copies)
- d. ACP-10 (original and two copies)
- e. ACP-11 (original and three copies)
- f. ACP-12 (original) where receipt was not obtained on ACP-11
- g. Canceled checks, where receipts could not be obtained on ACP-11 or ACP-12
- h. ACP-37 for previous period (if any) (one copy)
- i. NCR-County No. 7 (original and two copies)
- j. NCR-County No. 15 (original)
- k. NCR-County No. 16 (original and two copies)

2. The receiving and recording clerk should maintain a record of expense forms received from each county and the disposition made of such forms.

B. Administrative Examination of Forms.--The supervisor of the County Associations Section should make an administrative examination of expense forms for the purpose of determining whether such forms may be approved for payment and to determine whether any claims for expense payments must be disallowed. If the supervisor determines that certain items should be disallowed or corrected, he should indicate such disallowance or correction by striking through the item to be disallowed or corrected and should attach a list of the disallowed or corrected items to the form.

1. Form ACP-8

- a. Determine that the name of the treasurer (the payee) is correct and that such treasurer has transmitted a signed Form ACP-88 or ACP-88, Revised, Oath of Office and Service Obligation.
- b. Determine that the address shown for the treasurer is the correct address of the county association.
- c. Determine that the names of persons signing as president or acting president, secretary or acting secretary, are correct and that such persons are authorized to sign in such capacities, and that they have transmitted signed Forms ACP-88 or ACP-88, Revised.
- d. If the supervisor of the County Associations Section recommends Form ACP-8 for payment, he will initial the original of such form immediately above the words "approved for" over the space for the approval of the State Executive Officer.
- e. If the designated member of the State committee approves Form ACP-8, he will sign such form in the space for the signature of the State Executive Officer, deleting the words "for \$ " after the word "approved."

2. Forms ACP-9 and ACP-10

- a. Make the same determination with respect to persons signing as president or acting president and secretary or acting secretary as described under 1c above.
- b. Determine that the rate of payment for personal services shown for each person is not in excess of the rate provided in the list of approved items and rates for the title under which the service was performed. If the rate claimed is in excess of the approved rate, strike through the rate shown in column 5 with a pencil and enter the correct rate in the nearest available space. Strike through the entries in column 6 and column 9, but do not compute the correct entry.
- c. Determine that the rate for auto mileage shown in column 7 does not exceed the approved rate. Determine that auto mileage has been claimed only for persons working under titles and performing travel for which payment for travel is provided in the list of approved items and rates. If the rate shown for auto mileage is in excess of the approved rate, strike the rate shown and enter the correct rate. Also, strike the entries in column 8 and column 9.
- d. Determine that purchases of equipment and office furniture costing \$25.00 or more have the prior approval of the State committee or their representative and that such approval is on file with the County Associations Section.
- e. Determine that prices shown for miscellaneous purchases and services are not excessive.
- f. If instructions have been issued by the State committee requiring the inclusion on Form ACP-9 for the month of a claim for payment to the County Association Indemnity Fund, examine entries on Form ACP-9 and determine that the claim has been included and that the correct amount has been claimed. If the correct amount has been claimed, encircle the entry for such amount with blue or black ink in column 9 of ACP-9.
- g. If the total amount of expenses for any one month or the amount under any title or classification appears excessive, call the matter to the attention of the State committeeman directly supervising the County Associations Section.

3. Form ACP-11

- a. Determine that the person signing as treasurer is the same as the person shown as payee on Form ACP-8 in connection with which payment of the items listed on ACP-11 was

made to the association or that the person signing as treasurer is properly authorized to sign in such capacity.

4. Form NCR-County No. 15

- a. Determine that the heading of the form is filled out correctly.
- b. Determine that the distribution by programs of the cost of personal services and travel under each title is equitable and in accordance with instructions issued by the State committee. If instances are found in which the distribution by programs does not appear equitable, call the matter to the attention of the State committeeman directly supervising the County Associations Section. If he does not approve the form, he will return it to the county association.
- c. Determine that additions on the form are correct.
- d. Determine that the form has been signed by the chairman or acting chairman of the association.

5. Form NCR-County No. 7.--Upon completion of administrative examination, detailed examination, computation, and review of ACP-8 and related forms, examine and complete NCR-County No. 7 as follows:

- a. Determine that the entries at the top of NCR-County No. 7 have been properly made. If any of these entries are incorrect, make the necessary corrections in red ink.
- b. Determine that the entry on line 1, column (b) agrees with the amounts reported in the memorandum attached to ACP-8 explaining collections. If such entry does not agree with the collections reported in the attached memorandum, strike the entry on line 1, column (b), and enter in lieu thereof in red ink the amount of the collections reported in such memorandum.
- c. Determine that the entry on line 2, column (b), and the entry on line 3, column (b), agree with the amount of collections reported on NCR-County No. 16 in connection with the Corn Loan Program and the Wheat Loan Program, respectively. If the entry on line 2, column (b), or the entry on line 3, column (b), does not agree with the amount of collections reported on NCR-County No. 16 in connection with the Corn Loan Program or the Wheat Loan Program, strike the entry on line 2, column (b), or line 3, column (b), as the case may be, and enter in lieu thereof in red ink the amount of the collections reported on NCR-County No. 16 as approved by the State committee.

- d. Determine that the entry on line 12, column (b), agrees with the entry on line 1(c) of ACP-8, or if Form ACP-37 was prepared, with the entry on the corresponding line of such form. If such entries do not agree, strike the entry on line 12, column (b) and insert in lieu thereof in red ink the entry on line 1(c) of ACP-8 or ACP-37, as the case may be.
- e. Where the amount of the unobligated balance or a portion thereof shown on line 5 of ACP-8 is accounted for in a memorandum attached to ACP-8 as being the result of an overclaim which was discovered before payment was made, the amount of such overclaim will not be included in the amount shown on line 1(c) of ACP-8. Accordingly, in such cases, enter the amount of the overclaim immediately above or below the entry on line 1, column (b), of NCR-County No. 7 and correct the total shown on line 12, column (b) to reflect the addition of such entry.
- f. Determine that entries in column (c) for the respective programs agree with entries in lines 17 or 18 of NCR-County No. 15 for such program.
- g. Determine whether the county committee has properly distributed the expenses of the county association among the various programs administered by the county association. If such expenses do not appear to be properly distributed and such improper distribution results from the manner in which NCR-County No. 15 and NCR-County No. 7 are prepared, return such forms to the county office for correction or satisfactory explanation and suspend ACP-8 and related forms pending the receipt of corrected Forms NCR-County No. 7 and NCR-County No. 15 or an adequate explanation of the distribution shown in column (c) of Form NCR-County No. 7. Do not attempt to redistribute the amounts entered in column (c).
- h. Determine that the entry on line 12, column (c), is equal to the sum of the entries in such column.
- i. Where corrections are made in column 9 of ACP-9 and ACP-10 in the State office, determine the program, the expenses of which will be affected by such change, and reflect the correction in column (d) opposite the name of such program. If the item corrected on the ACP-9 or ACP-10 does not indicate the program to which it relates, the correction should be reflected on line 1, column (d).
- j. If any program is not affected by corrections made in column 9 of ACP-9 and ACP-10, enter in column (d) opposite the name of such program, the entry in column (c) on the same line.
- k. Determine that the entry on line 12, column (d), is equal to the total entry of column 9 of the approved ACP-9.

1. Upon completion of NCR-County No. 7, refer such form to the member of the State committee directly supervising the County Associations Section for his approval.

m. When Form NCR-County No. 7 has been approved and signed by a member of the State committee, deliver the original of such form to the State accountant, return one copy to the county association, and retain the other copy in the County Associations Section.

6. Form NCR-County No. 16

a. Determine that the person signing as treasurer is authorized to sign in such capacity and that he has transmitted a signed ACP-88 or ACP-88, Revised.

C. Detailed Examination of Forms ACP-8 and Related Forms.--Clerks working in the County Associations Section will make a detailed examination of Forms ACP-8 and related forms as follows:

1. Detailed examination of Form ACP-11

Examine ACP-11 as follows and delete those items appearing thereon which have not been receipted for in accordance with the procedure hereinafter set forth:

a. Determine that the "Receipt No." and "Code No." appearing on ACP-11 correspond with the "Statement No." and "Code No.", respectively, appearing on the copy of ACP-9 submitted for the same period. Make such corrections as are necessary.

b. Determine that the other data entered in the top part of ACP-11 have been properly entered. Make such corrections as may be necessary.

c. Determine that for each name appearing in the first column of ACP-11, there is an amount in the second column and a signature in the third column or if there is no signature in the third column that there is a signed ACP-12 or a canceled check covering such item.

d. Determine that the names and amounts appearing in columns 1 and 2, respectively, of ACP-11 correspond with the names and amounts (approved items only) appearing in columns 1 and 9, respectively, of ACP-9 or ACP-10 covering the same period. If the amount is less than that appearing on ACP-9 or ACP-10, determine that the difference is adequately explained and if the amount is greater than the amount appearing on ACP-9 or ACP-10, delete such item.

- e. Determine that the signature in column 3 of ACP-11 corresponds with the name appearing in column 1 of ACP-9 or ACP-10. The receipt shall be considered acceptable irrespective of minor differences in spelling so long as it can reasonably be determined that the signature and the name are that of the same person. Where ACP-12 or a canceled check is submitted in lieu of a signature in column 3 of ACP-11, a notation should have been made in column 3 of ACP-11 to the effect that ACP-12 is attached or that a canceled check is attached. Make such notation if necessary. In such cases, check the signatures on ACP-12 or the names of the payees on the canceled checks against the names appearing in column (1) of ACP-9 or ACP-10.
- f. If the signature in column 3 of ACP-11 or the signature on ACP-12 is that of a person other than that appearing in column 1 of ACP-9 or ACP-10, a power of attorney must have been submitted signed by the person whose name appears in column 1 of ACP-9 or ACP-10, authorizing the person whose signature appears on ACP-11 or ACP-12 to receive the check. A power of attorney need not be submitted where an officer or employee signs ACP-11 or ACP-12 on behalf of a firm or corporation, which firm or corporation is listed as a claimant on ACP-9. The person signing for a firm or corporation must sign the name of the firm or corporation followed by his own name and title, for example, Joe Brown & Company, Tom Brown, Secretary.
- g. If the payee died or has been declared incompetent and someone has been authorized to receive payments in his behalf, a certified copy of the court order should have been attached to the original ACP-11. The short certificate Form AAA-327 may be used for this purpose. The representative authorized by the court should have signed the ACP-11 in the following style:
- Alice Doe Estate,
- By: John Doe, Executor
- h. If the payee died and there will be no administration upon his estate, Form NCR-County No. 12 will have been filled out by the deceased prior to his death or by some one in behalf of the deceased who is familiar with the services rendered by him. The claim will have been entered on Form ACP-9 or ACP-10 in the name of the person who performed the services. The county committee should be instructed to have Form 1055 prepared in accordance with the instructions in Part VI of NCR-223. Such form should then be

transmitted to the State office where it should be examined. On the basis of the facts disclosed thereon, the State office should advise the treasurer of the county association as to whom payment should be made. Such determination should be made on the basis of the laws of descent and distribution for the State, a brief of which will be found in Part VIb of NCR- State 208. The treasurer of the county association should be instructed to obtain a receipt on Form ACP-11 or ACP-12 comparable to one of the following:

John Doe, deceased, by Alice Doe, Mary Doe,
and Richard Doe, heirs at law,

or

John Doe, deceased, by Richard Roe, payer
of funeral expenses.

A copy of Form 1055 should be attached to the original Form ACP-11.

- i. If as a result of garnishment proceedings, the court issued a judgment directing the treasurer of the county association to pay over amounts of money due an employee of the association to a judgment creditor, the judgment creditor should have receipted for the amount paid to him by signing ACP-11 in the following style:

John Doe (name of employee)

By: Richard Roe, Judgment creditor

A certified copy of the court order directing that payment be made to the judgment creditor should have been attached to ACP-11.

- j. If the signature of a payee on ACP-11 or ACP-12 is by mark, such signature must be witnessed by a disinterested person.
- k. Submit ACP-11 to a computing clerk who will prepare and attach an adding machine tape for the figures appearing on ACP-11 in the column headed "Amount" and return Form ACP-11 to the examining clerk. The computing clerk will not add those figures which have been deleted.
- l. Check the total on the adding machine tape against the total of the second column of ACP-11. If there is a discrepancy, check the individual items on the adding machine tape against the individual items appearing in the second column of ACP-11. Make such corrections as may be required in the total of the second column of ACP-11.

- m. Determine that the total of the acceptable receipts is equal to the amount shown on line 6 of the copy of ACP-8 covering the period for which such receipts were submitted or the entry in line 6 of the correct amount column of Form ACP-37, if such form was prepared. Any difference between such totals should be accounted for in the memorandum over the signature of the president or secretary of the association explaining such difference. If the total of the acceptable receipt is not equal to the amount shown on line 6 of ACP-8 as stated above, and the difference is not accounted for as an overclaim, the balance may be accounted for temporarily by a showing on the part of the treasurer of the association that it was impossible to procure receipts for such balance due to reasons or circumstances beyond his control or by a showing that part or all of the amount entered in line 6 of ACP-8, as corrected by ACP-37, was paid by a transfer to the County Association Indemnity Fund instead of being paid by the county association treasurer.
- n. If receipts for certain items appearing on ACP-11 are found to be unacceptable, or if the amount shown in line 6 of ACP-8 covering the period for which receipts were submitted, as corrected by ACP-37, has not been fully accounted for, prepare a letter to the treasurer of the association for the signature of the State chairman. Such letter should
- (1) Identify the ACP-11 to which exception has been taken,
 - (2) Set forth the deficiencies in such ACP-11,
 - (3) Request the treasurer of the association to prepare and submit a supplemental or corrected ACP-11 covering the items set forth under (2) above.
- o. When it has been determined that the amount appearing on line 6 of ACP-8 for a previous period, as corrected by ACP-37, has been fully accounted for, stamp on the office copy of such ACP-8, "Funds accounted for." The examining clerk shall enter his initials immediately beneath the stamped notation. If such amount has not been fully accounted for, enter in the lower left-hand corner of ACP-8 opposite the space provided for the signature of the certifying officer, the following:

Amount to be accounted for \$ _____

Amount accounted for \$ _____

Balance to be accounted for \$ _____

Enter in the first blank space the amount appearing on line 6, as corrected by ACP-87. Enter in the second blank space the amount for which acceptable receipts have been obtained plus the amount, if any, for which receipts need not be submitted. Enter in the third blank space the difference between the entry in the first blank space and the entry in the second blank space. When supplemental receipts are received, covering the "balance to be accounted for," stamp on the office copy of ACP-8, "Funds accounted for". The examining clerk shall enter his initials immediately beneath the stamped notation.

- p. If there is on file an ACP-8 which has not been stamped "Funds accounted for", which was paid 60 days or more prior to the last day of the current period, the current voucher (ACP-8) shall not be approved until there has been a proper accounting for the funds provided for under the 60-day old voucher, except where the treasurer of the association has made a showing ~~that~~ receipts covering "the balance to be accounted for" could not be obtained due to reasons or circumstances beyond his control.

2. Detailed examination of Forms ACP-9 and ACP-10.

- a. Determine that the entries at the top of ACP-9 and ACP-10 have been properly made. If any of these entries are incorrect, make the necessary corrections in red ink.

- (1) The "Statement No." is the number assigned to the form by the county office. Forms ACP-9 and ACP-10 for January 1939, will be assigned number "D-1"; forms prepared for February, 1939, will be assigned number "D-2", etc. Supplemental claims or reclaims for expenses incurred during previous periods may be submitted with expense statements ACP-9 and ACP-10 for the current period. Supplemental claims or reclaims for each previous period will appear on separate sheets of ACP-9 or ACP-10 and will bear the statement number of ACP-9 or ACP-10 covering the current period followed by the word "Supplemental" or "Reclaim," as the case may be. For example: If in connection with the January, 1939, expense statement, there is submitted on a separate sheet of ACP-9 or ACP-10 a reclaim for December, 1938, and a supplemental claim for November, 1938, the sheets of ACP-9 or ACP-10 upon which such claims are shown will bear statement numbers, "D-1, Reclaim" and "D-1, Supplemental," respectively.
- (2) The "Sheet No." refers to the number of the sheet in the set of Forms ACP-9 and ACP-10. For example: If there are two sheets of ACP-10 and an ACP-9, the sheets of ACP-10 will be numbered 1 and 2, respectively, and the ACP-9 will be numbered 3.
- (3) The entry in the space provided for "Total Sheets" will correspond with the sheet number of ACP-9; that is, if the sheet number for ACP-9 is "3", the total number of sheets in the set will be 3.
- (4) The "Code No." will be the State and county code.
- (5) The entry over the blank space entitled, "Agricultural Conservation Association or Committee of Producers" will be the name of the county agricultural conservation association.
- (6) The entry in the blank space over the word "County" will be the name of the county in which the association is located.
- (7) The entry in the blank space over the word "State" will be the name of the State in which the association is located.

- (8) The entry in the blank space following the words "For month of" will be the name of the month for which the expense statement is submitted. This entry on sheets containing reclaims or supplemental claims from previous months will be the name of such previous month.
 - (9) The entry in the blank space following the word "Date" will be the date on which the form is prepared.
- b. Make the following determinations with respect to ACP-10 and that part of ACP-9 entitled, "Personal Services and Use of Automobile on Mileage Basis." Where a correction is authorized herein draw a light line through the original entry on the original and all copies of ACP-9 or ACP-10 and insert the correct entry in the nearest available space in red ink. If any item cannot be approved, suspend such item by drawing a line through such item.
- (1) If the name of a claimant does not appear in column (1) opposite each amount shown in columns (3) to (9), inclusive, delete such item as well as the corresponding entry in column (9). The claimant's name may be regarded as acceptable even though the middle initial in such name is omitted.
 - (2) Determine that the dates upon which service was performed have been entered in column (3). Where consecutive days are claimed, the first and last dates, inclusive, will be considered sufficient. If fractional days are claimed, the fraction will be shown in parentheses after such date. If service was performed on Sundays or holidays, there must appear a notation indicating that services were actually necessary and were performed for the association on those days. If such a notation does not appear on the form, a separate certification by the secretary or president of the association will be required. Determine whether a claimant's name appears more than once in column (1) of ACP-9 or ACP-10 and if so whether there is any duplication in the dates for which claims for services are made. If a supplemental claim for an individual is included, exercise special care to make certain that claim for a date or dates listed in the supplemental claim has not also been included on ACP-9 or ACP-10 for the period to which such supplement pertains. If duplications in dates are found, disallow the claim for compensation for such date in all places where such date appears.

- (3) Determine that the number of days shown in column (4) is equal to the number of days for which dates are reported in column (3).
 - (a) If the number of days reported in column (4) is in excess of the number reported in column (3), reduce the number in column (4) accordingly.
 - (b) If the number of days reported in column (4) is less than the number reported in column (3), do not correct the error but place an asterisk (*) opposite the erroneous item.
 - (4) Determine that the "Rate per Day" shown in column (5) of ACP-9 and ACP-10 is not in excess of the rate specified in the list of approved items and rates.
 - (a) If the "Rate per Day" shown in column (5) is in excess of the rate specified in the list of approved items and rates, correct the rate in column (5) accordingly.
 - (b) If the "Rate per Day" shown in column (5) is less than that specified in the list of approved items and rates, do not change the rate.
 - (5) Determine that the person making the claim for automobile travel is working under a title and performing services for which payment of travel is authorized, and that the rate per mile for automobile travel, as shown in column (7) of ACP-9 and ACP-10, is not in excess of the rate specified in the list of approved items and rates.
 - (a) If the "Rate per Mile" as shown in column (7) is in excess of the rate specified in the list of approved items and rates, correct the rate per mile shown in column (7) accordingly.
 - (b) If the "Rate per Mile" shown in column (7) is less than that specified in the list of approved items and rates, do not change the rate.
- c. Make the following determinations with respect to that part of ACP-9 entitled, "Miscellaneous". If any item listed on ACP-9 or a commercial invoice cannot be approved, suspend such item by drawing a line through such item.
- (1) Suspensions made in the administrative examination of Forms

Make all corrections indicated on the list prepared by the person making the administrative examination.

- (2) Original receipts must be attached to support all claims for expense items in excess of \$1.00 which have been paid by officers or employees of the association with their personal funds. Such receipts must be signed and must give a detailed description of the purchase, including the name of the person who paid the claim.
- (3) Bank charges for checking accounts and float charges should appear in the name of the bank. In such cases a bank debit slip must be attached or there must be entered on ACP-9 the words "Debit slip to be attached to ACP-11." If the bank issues a notice of charges due and does not debit the account of the association until a United States Treasury check is received covering the Forms ACP-8 and ACP-9 with which the claim for bank charges was included, attach such invoice to Form ACP-9 in place of a debit slip.
- (4) Postage All claims for expenditures for postage must have been entered in the name of
 - (a) The person who made the purchase from the Post Office. (Such claim must be supported by a receipt from the Postmaster or other representative of the Post Office), or
 - (b) The organization from which the postage was purchased, if the bill for stamps has not been paid. (Such claim must be supported by an itemized invoice), or
 - (c) The officer or employee of the association in cases where such person personally paid for postage bought from some organization other than the Post Office. (Such claims must be supported by an itemized receipt signed by a representative of such organization).
 - (d) The name of the Postmaster in cotton counties in connection with Business Reply Cards, Forms Cotton 211-A-t, Cotton 213-b, and Cotton 221-b.
- (5) Telephone and Telegraph
 - (a) Claims for telephone service and toll calls charged to the telephone of the association must be entered in the name of the telephone company and itemized invoices must be attached.
 - (b) Where claims for telephone services or toll charges were not charged to the telephone of the association, such claims must be entered in the name of the organization or person billed

by the telephone company and must be supported by an itemized list of charges from the telephone company, setting forth service charges and toll calls to be paid by the association. Where the telephone company does not furnish a duplicate copy of the original invoice, a true copy in duplicate must have been prepared and certified by an official of the organization which was billed by the telephone company, and by an official of the association. One copy must be attached to ACP-9.

- (c) If telephone calls were made from pay stations, the claim for such calls must be entered on the statement in the name of the individual making the calls. If the total amount was over \$1.00, and no receipt could be obtained, a memorandum supporting this entry should be prepared showing the date, who called, subject, and amount. The memorandum must be signed by the individual making the calls and approved by an officer of the association.
 - (d) Charges for telegraphic service must, in all cases, be supported by copies of the messages which must show the date of sending. If the cost of a telegram exceeds \$1.00, in addition to a copy of the telegram, a receipt must be attached. A copy of the telegram bearing a receipt thereon is acceptable. Charges for telegraphic service may not be approved if the telegram for which the claim is made does not pertain to the business of the association.
- (6) Commercial bills or invoices must be attached in support of purchases or commercial services (except bank service under certain conditions - see paragraph (c) below) for amounts exceeding \$1.00.
- (a) Such bills or invoices should have been itemized as to the number of units purchased, cost per unit, and total cost. If the number of units and unit cost are not shown on the invoice, such information must be shown on ACP-9.
 - (b) Such bills or invoices should have been submitted on billheads of the firm and must have been dated. If not submitted on billheads, the signature of an authorized representative of the firm from which the purchase was made, together with such person's title, must appear.

(c) Claims for bank service charges for the month covered by ACP-9 may be entered on ACP-9 without being supported by an invoice or debit slip. In such cases, the name of the month should be entered in column 1 of ACP-9 and the notation, "Debit slip to be attached to ACP-11" should be entered immediately below the item for bank service charges.

(7) Where supplies or equipment have been purchased, or equipment rented from an officer or employee of the association, the claim must not be allowed unless there is attached a certification of the president or secretary of the association, indicating that the supplies or equipment were necessary and that the equipment rented or purchased, or supplies purchased, were not otherwise available, and that such equipment or supplies were personally owned by such employee or officer.

(8) Rentals Where equipment, or office or storage space is rented, all claims for the rental thereof must show the inclusive dates for which such rental is claimed.

(9) Coupon books No claim shall be approved for coupon books.

d. Determine that all erasures or corrections made in the county office on ACP-9 and ACP-10 have been initialed by the person signing as president or secretary of the association or the persons acting in their stead who certified ACP-9.

e. Determine that ACP-9 has been certified by the president, vice-president, or acting president and secretary or acting secretary of the association. If one or more of the required officers failed to certify the form, suspend the entire set of forms.

3. Detailed examination of Form ACP-8

a. Determine that the entries at the top of ACP-8 have been properly made. If any of these entries are incorrect, make the necessary corrections in red ink.

(1) The "No." in the upper right-hand corner of the form is the number assigned to such form in the association office. The ACP-8 for January 1939 will be assigned "D-1, Jan."; the form for February 1939 will be assigned "D-2, Feb.", etc. The State and county code will have been entered immediately under the number. Such information on ACP-8 should agree with the entries after "Statement No.", "For Month of", and "Code No." on the related set of Forms ACP-9 and ACP-10.

(2) The entry opposite "U. S. Department of Agriculture, AAA", should be "North Central Division."

- (3) Enter or stamp opposite the word "Appropriation", the correct symbol number of the appropriation from which county administrative expenses are paid as furnished by the State accountant.
 - (4) The entry opposite "The United States, Dr., To:" should be the name of the treasurer of the association followed by the abbreviation, "Treas.", the name of the county included in the association, and the abbreviation, "Co. ACA." For example, "John A. Doe, Treas., Adams Co. ACA."
- b. Determine that line 6 of ACP-8 has been changed to read as follows: "Amount of expenses for period (as per ACP-9, Revised, attached)". Correct if necessary.
 - c. Determine that the president, vice president, or acting president and secretary or acting secretary of the association have signed in the spaces provided for their certification. Suspend the voucher if one of the required officers failed to sign.
 - d. Determine that the State committeeman in charge of the County Associations Section has signed in the space provided for the signature of the State executive officer and that the word and symbol "For \$ _____" appearing immediately above his signature have been deleted. Make the deletion if necessary.
 - e. Determine that the entry on line 1 (a) of ACP-8 is the same as that on line 3 of ACP-8 submitted for the previous period, if such entry on line 3 was correct. If such entry on line 3 was incorrect, determine that the entry on line 1(a) of ACP-8 is the same as the entry in Section II of ACP-37 for previous period, on line 3 of the column headed "Correct Amount."
 - f. Determine that the entry on line 1(b) of ACP-8 is the amount of the check issued for the previous period. If the check for the previous period had not been received at the time the current voucher was submitted, a zero should have been entered on line 1(b) of ACP-8. If two checks were received since the submission of ACP-8 for the previous period, determine that ACP-8 for the current period shows the number and amount of each check on line 1(b).
 - g. The amount appearing on line 1(c) of ACP-8 will represent collections made by the treasurer of the association since the submission of the previous voucher Form ACP-8. When an entry appears on line 1(c), determine that there is attached to ACP-8 a Form NCR-County No. 16

or a memorandum from the president or secretary of the association explaining the source of such collections.

- h. The amount appearing on line 5 of ACP-8 will represent the unobligated balance. Such balance will include amounts arising from

- (1) Collections
- (2) Overclaims
- (3) Cases in which the check for a previous period has not been received
- (4) Cases in which it was not possible to approve ACP-8 for the previous period for the amount shown on the corresponding sets of ACP-9 and ACP-10, as corrected.

If the balance includes only items under (1) and (2), it will not be preceded by a minus sign. If it includes only items under (3) and (4), it will be preceded by a minus sign. If it includes items from several sources, the amount attributable to each source will determine whether the entry will be a positive or a negative figure. When an entry appears on line 5, determine that there is attached to ACP-8 a memorandum over the signature of the president or secretary of the association fully explaining the unobligated balance.

- i. Determine that all erasures or corrections made in the county office appearing on ACP-8 have been initialed by the president or secretary of the association who signed Form ACP-8 or by the persons acting in their stead who signed ACP-8.

4. Detailed examination of Form NCR-County No. 7.

- a. Determine that the entries at the top of NCR-County No. 7 have been properly made. If any of these entries are incorrect, make the necessary corrections in ink.

- (1) The name of the county and State and the month covered should have been entered in the upper right-hand corner of the form. The month covered by the form should be the same as that shown on the related ACP-9.
- (2) Determine that the president or acting president and the secretary or acting secretary have signed the form.

5. Detailed examination of Form NCR-County No. 16

- a. Determine that the entries in the heading of NCR-County No. 16 have been properly made. If any of these entries ~~are~~ incorrect, make the necessary corrections in red ink.
- (1) Determine that the entry in line 1 is the correct total of collections required for commodity loans certified to date on Corn Loan-4 or Wheat Loan-2 as the case may be. If corrections are required, make them in red ink.
 - (2) Determine that the entry in line 2 is the correct total of the cumulative amounts of 1939 commodity loan collections reported on line 1(c) of Form ACP-8 submitted. If a Form ACP-37 was prepared showing a correction in the amount of commodity loan collections as shown on ACP-8, use such entry rather than the entry on ACP-8. Make necessary corrections in red ink.
 - (3) Determine that the entry in line 3 is the correct amount obtained by subtracting line 2 from line 1.
 - (4) Determine that the entry in line 4 is reasonable as compared to the entry in line 3. If it appears that the association treasurer is reporting an entry in this line, which is in excess of the amount of fees not yet received from lending agencies, report the case to the State committeeman in charge of the County Associations Section for investigation.
 - (5) Determine that the entry in line 5 is the same as the entry in line 1(c) of ACP-8. If the entry is not the same as line 3 of NCR-County No. 16 minus line 4, call the case to the attention of the State committeeman directly supervising the County Associations Section. The county association should then be required to explain the discrepancy and make necessary adjustments.
 - (6) Determine that the person signing as association treasurer is the duly selected treasurer of the association.
 - (7) Do not withhold approval and certification of ACP-8 because of discrepancies on NCR-County No. 16 or necessary corrections of such form.

D. Computations.

1. Computations in connection with Forms ACP-8 and related forms.

The computing clerk will make the following determinations in connection with Forms ACP-8 and related forms:

- a. Rule of fractions. Fifty hundredths of a cent or less shall be dropped and fractions in excess of fifty hundredths shall be considered a whole cent.
 - b. Forms ACP-9 and ACP-10. If in verifying the computed entries on ACP-9 and ACP-10, it is determined that a computed entry is in excess of the amount which should have been entered, delete such entry and insert the correct entry in the nearest available space. The correction shall be made on the original and all copies of ACP-9 and ACP-10 in red ink. If it is determined that a computed entry shown on ACP-9 or ACP-10 is less than the amount which should have been shown, do not correct the erroneous entry appearing in column (4), (6), or (8), or column (9) opposite miscellaneous items on the original or any of the copies of ACP-9 and ACP-10, but enter an asterisk (*) immediately opposite such entry. However, where an entry in column (9) of ACP-10 or in column (9) of ACP-9, except that part thereof entitled "Miscellaneous", is less than the correct amount and it appears that such erroneous entry was the result of the incorrect addition of columns (6) and (8) or an incorrect transfer from such columns, delete the erroneous entry and enter the correct entry in red ink in the nearest available space on the original and all copies of ACP-9 and ACP-10. Where the total of column (9) of ACP-10 or the entry opposite the words "Brought forward" on ACP-9 or the total of column (9) of ACP-9 is less than the correct amount due to an error in addition of column (9) or transfer to such column, delete the erroneous entry and enter the correct entry in red ink in the nearest available space on the original and all copies of ACP-9 and ACP-10.
- (1) Verify the computed entries on ACP-10 and that part of ACP-9, entitled, "Personal Services and Use of Automobiles on Mileage Basis" as follows:
 - (a) Determine that the entry in column (4) is equal to the total number of days reported in column (3).
 - (b) Determine that the entry in column (6) is equal to the product of the entry in column (4) times the entry in column (5).

- (c) Determine that the entry in column (8) is equal to the product of the entry in column (7) times the rate per mile shown in the heading of column (7).
 - (d) Determine that the entry in column (9) is equal to the entry in column (6) plus the entry in column (8).
 - (e) Determine that the amount entered in column (9) of ACP-10 opposite the words "Total forward" is equal to the sum of the correct entries in column (9) of ACP-10.
 - (f) Determine that the entry in column (9) of ACP-10 opposite the words "Total forward" has been transferred correctly to column (9) of ACP-9 opposite the words "Brought forward". If the total of column (9) of ACP-10 has been corrected, correct the entry opposite the words "Brought forward" on ACP-9 accordingly.
- (2) Verify the computed entries on that part of ACP-9 entitled, "Miscellaneous" as follows:
- (a) Determine in all cases, where the quantity and price per unit is shown on ACP-9, that the entry in column (9) is equal to the product obtained by multiplying the entry in the column headed "Quantity" by the entry in the column headed "Price per Unit."
 - (b) Verify all computations on commercial bills and invoices. If such computations indicate that the corresponding entry on ACP-9 should be lowered, delete such entry and enter the corrected entry in the nearest available space. If such computations indicate that the corresponding entry on ACP-9 should be raised, do not correct the erroneous entry, but enter an asterisk (*) immediately opposite such entry.
 - (c) Determine that any entry in column (9) for an item payable to the Treasurer of the United States for the County Association Indemnity Fund has been encircled by the person making the administrative examination of Form ACP-9.
- (3) Total of ACP-9.
- (a) Determine that the entry in column (9) opposite the word "Total" is equal to the sum of the corrected entries in column (9).

- (b) If an entry in column (9) for payment to the Treasurer of the United States for the Indemnity Fund has been encircled, include the encircled item in the total of column (9). Next encircle the total of column (9). Enter to the left of the encircled entry for the total of column (9) the amount obtained by subtracting from such entry the amount of the item encircled in column (9) following the words, "Treasurer of the United States."

c. Form ACP-8 and Preparation of ACP-37.

- (1) Corrections required in connection with ACP-8. If in making the determinations outlined in this paragraph c it is determined that a mathematical or typographical error has been made in making the entries on lines 1 to 7, inclusive, of ACP-8, make no correction on ACP-8 or any of the copies thereof, but prepare Section II of ACP-37 so as to reflect in the column headed "Correct amount" the items on ACP-8 as approved. For example:

- (a) If the entry appearing on line 3 of the previous voucher was \$100, and no correction of such amount was made on ACP-37, that figure should have been entered in line 1(a) of ACP-8. However, assume that the figure of \$90 was entered on line 1(a) in place of \$100. In that case the entry on line 1(a) of the column headed "Correct amount" in Section II of ACP-37 would be \$100, and the entries on line 1(d), line 3, and line 5 would be raised \$10 over the corresponding entries in the column headed "Amount claimed on ACP-8."
- (b) If receipts were submitted with ACP-8 (Current Voucher) aggregating \$100, that figure should have been entered on line 2 of ACP-8. However, assume it is found that receipts amounting to \$20.00 are not acceptable. In that case, the entry on line 2 of the column headed "Correct amount" in Section II of ACP-37 would be \$80.00 and the entries on lines 3 and 4 of such column would be raised \$20.00 over the corresponding entries in the column headed "Amount claimed on ACP-8."
- (c) If the entry on line 3 of ACP-8 (Current Voucher) is \$100.00 and the entry on line 4 is \$80.00, the entry on line 5 should be \$20.00. However, assume that due to an error in subtraction, the figure \$30.00 appears on line 5 in lieu of the correct figure of \$20.00. In that case, the entry on line 5 of the column headed "Correct

amount" in Section II of ACP-37 would be \$20.00 and the entry on line 7 of such column would be raised \$10.00 over the corresponding entry in the column headed "Amount claimed on ACP-8."

- (d) If the entry on line 4 of ACP-8 (Current Voucher) was \$500.00 and such entry represented obligations which could not be paid because the check for the previous period was not received and the entry on line 3 was zero, the entry on line 5 would be minus \$500.00. If in such case the entry on line 6 was \$300.00, the entry on line 7 would be \$800.00 (the sum of the entries on line 6 and line 5 disregarding the minus sign on line 5). Assuming that the State committee has approved payment of the previous voucher in the amount of \$500.00, the entries in the column headed "Correct amount" for lines 4, 5, 6, and 7 in Section II of ACP-37 should be the same as the entries in the column headed "Amount claimed on ACP-8" and the entry in the "Correct amount" column on line 8 should be the amount of the check for the previous voucher, namely, \$500.00.
- (e) If the total amount appearing in column (9) of ACP-9 is \$100.00, that figure should have been entered on line 6 of ACP-8 (Current Voucher). However, assume that it was necessary to correct the entries on ACP-9 so that the corrected total thereof is \$80.00. In that case, the entry on line 6 of the column headed "Correct amount" in Section II of ACP-37 would be \$80.00 and the entry on line 7 of such column will be lowered \$20.00, under the corresponding entry in the column headed "Amount claimed on ACP-8."
- (f) If the amount appearing in line 1(a) was zero, the amount appearing in line 1(b) was \$1400, and the amount in line 1(c) was \$1800.00 due to commodity loan collections, the amount appearing as the total of lines 1(a), 1(b), and 1(c) was \$3200.00, the amount appearing in line 2 was \$1400, and the amounts appearing in lines 3, 4, 5, and 6, were \$1800, zero, \$1800, and \$1200, respectively, the entry in line 7 should have been -\$600.00. If the entry \$1200 had been made in line 7 in error, it would be necessary to correct such entry by entering -\$600.00 in line 7 of the column headed "Correct Amount", in Section II of ACP-37.

(2) Make the computations on ACP-8 as follows:

- (a) Determine that the total for item 1 of ACP-8 is

equal to the sum of the entries on lines 1(a), 1(b), and 1(c).

- (b) Determine that the entry on line 2 of ACP-8 is equal to the correct total(s) of column 2 of ACP-11 submitted with the current voucher (ACP-8).
- (c) Determine that the entry on line 3 of ACP-8 is equal to the entry for total on line 1 less the entry on line 2.
- (d) The entry on line 4 of ACP-8 will represent the amount of unpaid obligations for previous periods existing at the time the current voucher was submitted.

[1] An item of expense becomes an obligation of the association when such item is approved by the certifying officer on ACP-9 or ACP-10. An item of expense ceases to be an obligation of the association when the amount thereof is included on line 2 of ACP-8 approved by the certifying officer and is supported by an acceptable receipt or is included on line 5 of ACP-8 as an unobligated balance, and such unobligated balance is supported by a satisfactory memorandum of explanation over the signature of the president or secretary of the county association.

- (e) Determine that the entry on line 5 of ACP-8 is equal to the entry on line 3 less the entry on line 4. If the entry on line 3 is less than the entry on line 4, the entry on line 5 should be the entry on line 4 less the entry on line 3, such difference to be preceded by a minus sign (-).
- (f) Determine that the entry on line 6 of ACP-8 is equal to the correct total of column (9) of ACP-9.
- (g) Determine that the entry on line 7 of ACP-8 is equal to the entry on line 6 less the entry on line 5. If the entry on line 5 is preceded by a minus sign (-), the entry on line 7 should be the sum of the entries on line 5 and line 6 (disregarding the minus sign (-)). If the entry in line 5 is not preceded by a minus sign and is larger than the entry in line 6, the entry in line 7 should be the entry in line 5 minus the entry in line 6, such difference to be preceded by a minus sign.

- (h) In cases where a claim for payment to the Treasurer of the United States for the County Association Indemnity Fund was included on ACP-9 and approved, prepare a pencil memorandum setting forth the following:

Treas. U. S. \$ _____ 1906 Sch.No. 128205 Deposits
Indemnity Fund County Assns.
Association \$ _____

Enter in the space following the words, "Treas. U. S.," the amount of the payment to the Indemnity Fund encircled in column (9) of ACP-9. Enter following the word "Association", the result obtained by subtracting from the entry in line 9 of ACP-8 the amount entered following the words "Treas. U.S.".

- (i) If it was necessary to use ACP-37 in connection with the computations on ACP-8, complete the preparation of such form as follows:

- [1] Prepare ACP-37 "Schedule of Exceptions" in quadruplicate (original and three copies).
- [2] Enter in the upper right-hand corner in the space over the word "State" the name of the State in which the association is located.
- [3] Enter in the space over the word "County", the name of the county in which the association is located.
- [4] Enter in the space over the words "No. of voucher", the number assigned to ACP-8 in the county office.
- [5] Enter in the space over the words "Period Covered" the name of the month shown on the related set of Forms ACP-8.
- [6] Enter in the space over the words "Treasurer, County Agricultural Conservation Association", the name of the treasurer.
- [7] Enter in the space over the words "Post Office Address", the address of the association office.
- [8] Make entries in Section I of ACP-37 as follows:
 - [a] Enter in Section I the individual items on ACP-9 and ACP-10 which have either been reduced or suspended. Such items

should be identified by entering the name of the claimant and his title, if any, shown in columns (1) and (2).

- [b] Indicate immediately opposite each such item the amount by which column (9) of ACP-9 or ACP-10 is being reduced, and state the reason for such reduction. Indicate those items which cannot be reclaimed.
- [c] When all items which have been suspended or reduced have been entered in Section I, enter the total amount by which column (9) of ACP-9 is being reduced.
- [d] In the case of items which can be reclaimed if the necessary information is submitted and items marked with an asterisk (*) on ACP-9 or ACP-10, explain definitely the information required to render such items reclaimable and the exact manner in which reclaims should be entered on Form ACP-9 or ACP-10.
- [e] Where the total of column (9) of ACP-9 has been corrected upward and ACP-8 could not be approved in an amount sufficient to pay all obligations of the association existing at the time the current voucher was certified, it should be explained that the difference may be shown on line 4 of the next voucher as unpaid obligations. In such cases, it should be explained that it will not be necessary to claim such difference on a supplemental ACP-9 or ACP-10, and that the receipt form, ACP-11 should be prepared in accordance with the corrected entries on ACP-9 and ACP-10.
- [f] In cases where a claim for payment to the Treasurer of the United States for the County Association Indemnity Fund was included on ACP-9 and approved, make an entry below Table I of ACP-37 similar to the following:

Form ACP-8 was certified for \$_____.

However, the amount of \$_____ is being transferred to the Treasurer of the United States for the County Association Indemnity Fund by use of Standard Form 1096.

and a check for \$_____ will be mailed to you. Prepare receipt Form ACP-11 in the approved amount of ACP-9 exclusive of the amount of the payment to the indemnity fund and make no entry on such form for the item of \$_____, which was transferred directly to the County Association Indemnity Fund.

- d. Form ACP-11. Prepare and attach an adding machine tape to ACP-11 for the items appearing in column (2) thereof and return ACP-11 to the examining clerk. Add only those items which have not been deleted.

E. Review of Forms ACP-8, ACP-9, ACP-10, ACP-11, ACP-37, NCR-County No. 7, NCR-County No. 15, and NCR-County No. 16.

1. When all computations in connection with ACP-8, ACP-9, ACP-10, ACP-11, NCR-County No. 7, NCR-County No. 15, and NCR-County No. 16 have been completed, such forms should be given to a designated review clerk who shall review such forms as follows:

- a. Review the examination and computation work in accordance with the instructions hereinbefore set forth and make such corrections as are necessary. If in the opinion of the review clerk too many errors have been made in connection with a set of forms, or if a necessary form is missing or a necessary form has not been properly certified, ACP-8 (current voucher) shall be suspended in its entirety. In such cases, the review clerk shall prepare a letter of suspension to the secretary of the association, pointing out the corrections which are necessary and requesting the submission of a corrected form or set of forms.
- b. If it was not necessary to prepare ACP-37 in connection with the computations of the items on ACP-8, enter on line 9 of ACP-8 (current voucher) the entry on line 7 and enter a zero on line 8. However, if ACP-37 was prepared and all checks for previous periods had been received by the association, enter on line 9 of ACP-8 (current voucher) the entry on line 7 of the column headed "Correct Amount" in Section II of ACP-37 or the entry on line 7 of ACP-8, whichever is the smaller. Enter on line 8 of ACP-8 (current voucher) the difference between the entry on line 9 and the entry on line 7 thereof. If ACP-37 was prepared and the check for all previous periods had not been received, enter on line 9

of ACP-8 (Current Voucher) the entry on line 7 of the column headed "Correct amount" in Section II of ACP-37 or the entry on line 7 of ACP-8, whichever is the smaller, less the amount of any checks which have not been received for previous periods. Enter on line 8 of ACP-8 (Current Voucher) the difference between the entry on line 9 and the entry on line 7 thereof. If no Form ACP-37 was prepared and the entry in line 7 of ACP-8 was preceded by a minus sign or if a Form ACP-37 was prepared and the entry in line 7 of the correct amount column of such form was preceded by a minus sign, enter a zero in line 9 of ACP-8 and enter in line 8 of such form the amount of the entry on line 7 of ACP-8 or ACP-37, whichever is applicable (using the minus sign).

- c. If a claim for payment to the Treasurer of the United States for the County Association Indemnity Fund was included on ACP-9 and approved, the reviewing clerk will review the memorandum prepared by the computation clerk to determine that it has been properly prepared.

The reviewing clerk will then complete Table I of ACP-37 as follows: Enter following the first dollar sign in the paragraph beginning, "Form ACP-8 was certified for \$ _____", the amount shown in line 9 of Form ACP-8, and following the second dollar sign the amount shown following the words "Treas. U. S.", at the left of the space for the signature of the certifying officer on Form ACP-8. Enter following the third dollar sign the amount of the entry following the words "Association \$ _____" to the left of the space for the signature of the certifying officer on Form ACP-8. Enter following the fourth dollar sign the amount payable to the Treasurer of the United States as shown on Form ACP-8.

- d. Initial the State office copy of ACP-8a and ACP-37, if any, and forward ACP-8 and related forms to the certifying officer.
- e. The certifying officer shall sign ACP-8 in the space provided for his signature and affix his title immediately thereunder. The certifying officer shall also date, sign, and enter the name of the State office on ACP-37, if any. The name and title of the certifying officer shall be typed on all copies of ACP-8a and the name of the certifying officer, the name of the State office, and the date shall be typed on all copies of ACP-37, if any.
- f. When Form ACP-8 and ACP-37, if any, have been signed by the certifying officer, forward all Forms ACP-8, ACP-9, and related forms and papers to the clerk in the County Associations Section who prepares Standard Form 1064, Schedule of Disbursements.

F. Preparation of Schedule of Voucher Deductions, Form 1096

In case any Form ACP-8 shows an entry to the left of the space for the signature of the certifying officer indicating that part of the amount entered on line 9 is to be paid to the Treasurer of the United States for the County Association Indemnity Fund, the scheduling clerk will type Form 1096, Schedule of Voucher Deductions, as follows:

1. Prepare a separate Form 1096 for each schedule of association expense vouchers Form 1064.
2. Prepare Form 1096 in octuple (original and seven copies). Type on one clear copy of such form the notation, "Forward to Control Accounts and Reports Section, Agricultural Adjustment Administration".
3. Enter in the first line in the upper right-hand corner, the schedule number. Assign I.F.-1 to the first set of forms, I.F.-2 to the next set of forms and assign consecutive numbers to the succeeding sets of forms. If more than one sheet of such form is used, number such sheets consecutively, beginning with No. 1.
4. Enter in the third line in the upper right-hand corner over the word "date", the date the form is prepared.
5. Enter over the words "Department or Establishment" the word "Agriculture."
6. Enter over the words "Bureau or Office", the letters "AAA" and the name of the State office.
7. Enter after the words "Made by" and over the word "Name", the name "G. F. Allen"; enter over the word "Title" the words "Chief Disbursing Officer"; and enter above the word "Station", the city and State where the Regional Disbursing Office is located.
8. Enter immediately following the word "Period" and above the words "Month or quarter ended", the month during which it is anticipated that the Disbursing Office will handle the form.
9. Enter the Disbursing Officer's symbol number in the space provided therefor. The Assistant Disbursing Officer will furnish the State office with the symbol used by such disbursing officer.
10. Make no entry in the column headed "D. O. Voucher Number".
11. Enter in the column headed "Bureau or Office Voucher Number" the administrative number of the ACP-8 on which the item payable to the Indemnity Fund was included.

12. Enter in the column headed "Appropriation and/or Fund to be Credited", the symbol and title of the appropriation to be credited, "128205 Deposits, Indemnity Fund, County Association." The symbol and title need not be repeated on the following lines for the other Forms ACP-8 being scheduled.
13. Enter in the column headed "Amount of Deductions", the amount to be credited to the Indemnity Fund.
14. Enter the total of the items listed in the column headed "Amount of Deduction" in the space provided therefor.

G. Scheduling Forms ACP-8 and Related Forms

1. The scheduling clerk will prepare Form 1064 as follows:
 - a. Prepare Form 1064 in sextuple (original and five copies)
 - b. Above the words "Department or Establishment", enter the word "Agriculture".
 - c. Above the words "Bureau or Office", enter the words "AAA
_____ State Office."
 - d. Make no entry above the words "Date Paid".
 - e. Above the word "Name" and after the word "By", enter the words "G. F. Allen".
 - f. Above the words "Title or Rank", enter the words "Chief Disbursing Officer."
 - g. Above the word "Station", enter the city and State where the Regional Disbursing Office is located.
 - h. Above the words "Month or Period Ended", enter the name of the month in which it is anticipated that the Disbursing Office will handle such form.
 - i. After the words "Symbol No.", enter the Symbol Number of the Regional Disbursing Officer.
 - j. Assign Bureau Schedule Numbers to Forms 1064 covering county administrative expenses in the same series as that used by the Application for Payment Section in connection with ACP-22. Obtain the Bureau Schedule Number for each schedule from the Schedule Unit of the Application for Payment Section.

- k. After the word "Date", enter the date that the form is submitted to the Disbursing Office.
 - l. Not more than 21 Forms ACP-8 should be scheduled on one set of Forms 1064.
 - m. Make no entries in columns headed, "Disbursing Officer's Voucher No." and "For G.A.O. Only".
 - n. Enter in the column headed "Bureau or Office Voucher No.", the number appearing on the second line in the upper right-hand corner of ACP-8 preceded by the State and county code number.
 - o. Enter in the fourth column the name of the treasurer, his title as it appears on ACP-8, and the address of the association office. In cases where an item for payment to the Treasurer of the United States for the County Association Indemnity Fund is included on the ACP-8 being scheduled, the words "Et al" should be entered following name and address of the treasurer of the county association.
 - p. Enter in the fifth column the symbol and title of the appropriation as furnished by the State accountant.
 - q. Enter in the last column the amount shown on line 9 of ACP-8.
 - r. Enter in the last line of the last column the total amount approved, which amount shall be the total of the individual items entered in the last column of Form 1064.
 - s. An adding machine tape showing the total of all entries on line 9 of each ACP-8 which was scheduled on a set of Forms 1064 should be attached to such set of Forms 1064.
2. Make entries showing the distribution of the amount shown in line 9 of ACP-8 as follows:

In cases where the computing clerk attached a memorandum showing the distribution of the amount shown on line 9 of ACP-8 between the Treasurer of the United States for the County Associations Indemnity Fund and the association, type the pertinent information in such memorandum on Form ACP-8 to the left of the space for the signature of the certifying officer.

Enter in the space following the words "1096 Sch. No. ____" the schedule number of the Form 1096 prepared for the Schedule of Disbursements, Form 1064, with which the voucher Form ACP-8 is Transmitted to the Regional Disbursing Office.

H. Review of Form 1096

- 1. The review clerk will determine that all entries have been made

as set forth in these instructions.

2. Determine that each entry in the column headed "Amount of Deduction" agrees with the amount shown on the corresponding ACP-8 opposite the words "Treas. U.S." and determine that the total of such column is the sum of the individual entries in such column.
3. The certifying officer shall sign the original of Form 1096 and his name shall be typed on all copies of Form 1096.

I. Review of Form 1064

1. The review clerk will determine that all entries have been made as set forth hereinbefore.
2. Determine that the total on the adding machine tape agrees with the total on the last line in the last column of Form 1064. If the amounts do not agree, check the individual entries in the last column of Form 1064 against the entries on line 9 of the related Forms ACP-8.
3. The certifying officer shall sign the original of Form 1064 and enter his title in the space provided therefor. The name and title of the certifying officer shall be typed on all copies of Form 1064.

J. Distribution of Forms

1. Upon approval of ACP-8 and other related forms and papers, the County Associations Section will distribute them as follows:
 - a. Forward to the Regional Disbursing Office:
 - (1) Original of ACP-8
 - (2) One copy of ACP-8a
 - (3) Original of ACP-9
 - (4) Original of ACP-10
 - (5) Original of NCR-County No. 16 (if any)
 - (6) Original of ACP-11
 - (7) Original of Forms ACP-12, if any (with signatures of payees)
 - (8) Canceled checks, if any were used in place of ACP-12
 - (9) First copy of ACP-37
 - (10) Original and three copies of Form 1064
 - (11) Original and three copies of Standard Form 1096 (if any) including the copy marked "For Control Accounts and Reports Section"
 - (12) All powers of attorney submitted in connection with ACP-11
 - (13) Receipts, invoices, bills, and other supporting documents submitted in connection with ACP-9.

- b. Forward to the Control Accounts and Reports Section, Agricultural Adjustment Administration, Old Post Office Building, Washington, D. C., one copy of ACP-11 signed by the association treasurer.
 - c. Forward to the Accounting and Bookkeeping Division, General Accounting Office, Washington, D. C., one copy of Form 1096.
 - d. Forward to the Division of Bookkeeping and Warrants, Treasury Department, Washington, D. C., one copy of Form 1096.
 - e. When a copy of Form 1096 is returned from the Regional Disbursing Office with the certificate of deposit number and date of deposit shown thereon, enter such data on the remaining copies of Form 1096 which were retained in the State office and distribute such copies as follows:
 - (1) Forward one copy to the Office of Budget and Finance, Department of Agriculture, Washington, D. C.
 - (2) Forward one copy to the State accountant.
 - (3) Retain the remaining copy in the State office files.
 - f. Forward to the association:
 - (1) One copy of ACP-8a
 - (2) One copy of ACP-9
 - (3) One copy of ACP-10
 - (4) One copy of ACP-11 (If one copy other than the original has the signatures of the payees thereon, such copy should be forwarded to the association)
 - (5) Original and one copy of ACP-37
 - (6) One copy of NCR-County No. 7
 - (7) One copy of NCR-County No. 16
 - g. Forward to the State accountant:
 - (1) One copy of Form 1064
 - (2) One copy of NCR-County No. 7
 - h. Retain the remaining copies of all forms in a pending file in the County Associations Section of the State office.
2. The Regional Disbursing Office will forward one copy of Form 1064 and one copy of Form 1096 (if any) to the Control Accounts and Reports Section, Agricultural Adjustment Administration, and will return one copy of ACP-8a and one copy of Form 1064 and one copy of Form 1096 (if any) to the State office. Upon receipt of these forms, transfer the data which were entered by the Disbursing Office on the returned copies to the copies of such forms in the pending file and distribute them as follows:

a. Forward to the State accountant:

- (1) The copy of ACP-8a returned by the Disbursing Office
- (2) The copy of Form 1064 returned by the Disbursing Office

b. File in the State office files:

- (1) One copy of ACP-8a
- (2) One copy of ACP-9
- (3) One copy of ACP-10
- (4) One copy of ACP-11
- (5) The copy of the List of Approved Items and Rates
- (6) One copy of ACP-37
- (7) One copy of Form 1064
- (8) One copy each of NCR-County No. 7, NCR-County No. 15, and NCR-County No. 16

c. Upon receipt of copies of ACP-8a and Form 1064 from the Regional Disbursing Office, enter in the upper right-hand corner of Form ACP-8a the Disbursing Office voucher number and the date such voucher was paid.

PART VI - Preparation of County Association Expense Reports
by the County Associations Section

A. Form NCR-333, Progress Report of County Administrative Expense Vouchers.--As of the 15th and the last day of each month, the schedule clerk shall prepare Form NCR-333 in duplicate. The original of this form should be signed by the State committee and the County Associations Section and forwarded to the Director of the North Central Division. The copy should be retained in the files of the County Associations Section.

In the preparation of the Progress Report, include only data pertaining to expense forms for the month previous to the month shown in the heading of the form. Data pertaining to earlier months and not previously reported should not be included in the current report, but should be submitted as a supplementary report indicating the month or months to which such data pertain.

Prepare NCR-333 as follows:

Enter in the heading of the form the name of the State and the period covered by the report.

Enter in line 1 the number of county associations in the State.

Enter in line 2 the number of ACP-8's received during the period of the report. This entry as well as entries in lines 3 to 11, inclusive, shall relate only to forms for the month previous to that shown in the heading of the form.

Enter in line 3 the number of ACP-8's released to the Regional Disbursing Office.

Enter in line 4 the number of ACP-8's paid by the Regional Disbursing Office.

Enter in line 5 the total of column 9 of ACP-9's received.

Enter in line 6 the total of column 9 of ACP-9's as approved.

Enter in line 7 the total amount claimed. Obtain this total by adding entries in line 7 of ACP-8's received.

Enter in line 8 the total amount approved. Obtain this total by adding entries in line 9 of ACP-8's approved.

Enter in line 9 the total amount of collections reported. Obtain this total by adding entries in line 1(c) of approved ACP-8's or of ACP-37, if such form was prepared.

Enter in line 10 the number of associations which have transmitted acceptable Forms ACP-11 and ACP-12 for all amounts previously approved on ACP-9.

Enter in line 11 the number of Forms ACP-37 prepared.

B. Form NCR-332, Summary of County Association Expenses.--Upon completion of the certification and scheduling of Forms ACP-8 for all counties for the month, the County Associations Section will prepare Form NCR-332, Summary of County Association Expenses.

1. Purpose.--This form will be used for summarizing and reporting to the North Central Division monthly the amount of the administrative expenses of each association by titles and objective classifications.
2. Preparation of Form.--Prepare Form NCR-332 in duplicate promptly each month upon completion of certification and scheduling of Forms ACP-8. Forward the original to the North Central Division and retain the copy in the State office.

Entries in columns (2) through (15) should be made from Forms NCR-County No. 15. Entries in columns (16) through (20) should be made from Forms ACP-9. Corrections on Form NCR-County No. 15 should be made for all items on Forms ACP-9 and ACP-10 which were corrected in red ink before the related Form ACP-8 was certified.

Enter in the spaces provided therefor at the top of the sheet the State and month. Make entries in the body of the form as follows using one line for each county:

Col. (1) Enter the name of the county.

Entries in columns (2) to (15) inclusive shall be obtained from column (h) of Form NCR-County No. 15.

Col. (2) Enter the amount paid to county committeemen for personal services.

Col. (3) Enter the amount paid to community committeemen for personal services.

Col. (4) Enter the amount paid to the secretary for personal services. In the event that one person serves as secretary-treasurer, bracket columns (4) and (5) and enter the amount paid to the secretary-treasurer for personal services in column (4).

Col. (5) Enter the amount paid to the treasurer for personal services.

Col. (6) Enter the amount paid to the chief clerk for personal services.

Col. (7) Enter the amount paid to office assistants for personal services.

Col. (8) Enter the amount paid to farm reporters for personal services.

Col. (9) Enter the amount paid to performance supervisors for personal services.

Col. (10) Enter the amount paid to chiefs of ground control for personal services.

Col. (11) Enter the amount paid to range personnel for personal services.

Col. (12) Enter the amount paid to commodity loan inspectors for personal services.

Col. (13) Enter the amount paid to crop insurance personnel for personal services.

Col. (14) Enter the total paid for all personal services.

Col. (15) Enter the total paid for travel.

- Col. (16) Enter the amount shown for office rental on ACP-9 as approved.
- Col. (17) Enter the amount shown for equipment purchased on ACP-9 as approved.
- Col. (18) Enter the sum of the amounts shown for supplies and miscellaneous items on ACP-9 as approved.
- Col. (19) Enter the amount of ACP-9 as approved. Obtain this entry from the total of column (9) of ACP-9. This total should agree with total entries for the county in columns (14) to (18) inclusive.
- Col. (20) Enter the sum of the approved amounts of ACP-9, beginning with January 1, 1939, and including the current form.

Total the amounts entered in the individual columns and make the necessary entry at the foot of each column.

PART VII - Procedure for Auditing Fiscal Records and Accounts of County Agricultural Conservation Associations.

A. Designation, Qualifications, and Duties of County Association Auditors.--

The State Committee will designate two men to act as county association auditors. Such persons will be employed in the County Associations Section. The men selected should be thoroughly familiar with the Agricultural Adjustment Administration Programs, and should have had experience with the forms and procedure used in connection with county association expenses. County association auditors should spend a portion of their time in the State office working in the County Associations Section.

It should be the goal of each State committee to have fiscal records and accounts of all county associations audited at least once each year. The routing of the auditor in his work should be determined by the State committee. In every case the farmer fieldman should take the auditor to the association office the first time that the auditor visits such county for the purpose of auditing its records. The auditor should at all times keep in close touch with the farmer fieldman and should cooperate with him in the conduct of his work.

In addition to auditing fiscal records and accounts in the county office, the auditor should give all assistance possible to the county committee, the secretary, the treasurer, and the chief clerk of the county association in connection with handling expense accounts and funds of the association.

B. Preparation by State Committee of Information for County Association Auditors.--The State committee will determine that Receipt Forms CL-2 issued to the association are accounted for or furnish the auditor with a list of all Forms CL-2 issued to the county. The State committee will also furnish the auditor with a record of the correct amount of collections which should have been reported for wheat loans and the correct amount which should have been reported for corn loans. They will also furnish him with a copy of Form NCR-County No. 5, Revised, on which entries have been made in columns a, b, c, d, and g for all months to be covered by the Report of Audit. For convenience, the word "Revised" is hereinafter omitted wherever reference is made to Form NCR-County No. 5 Revised.

The State committee will proceed as follows in the preparation of information for the auditor.

1. In determining whether all Forms CL-2 issued to the association have been accounted for, the State committee will compare the list of numbers of such forms on all Forms NCR-County No. 9 with the list of numbers of forms furnished to the county. They will then supply the auditor with a list of all receipts issued to the county but not listed on Forms NCR-County No. 9 attached to expense vouchers.
2. The record of the amount of collections for wheat loans which should have been reported on NCR-County No. 9 will be obtained from copies of 38-WL-2.
 - a. The entries in column h, Warehouse Storage, should be counted and the result multiplied by \$1.50 to determine the correct amount of collections for warehouse loans.
 - b. The number of bushels which, when multiplied by the county rate per bushel, would produce a total of \$3.00, should be determined.
 - c. All entries in column f, Farm Storage, showing a number of bushels equal to or less than the number required to produce a fee of \$3.00 at the county rate, should be encircled. The number of such encircled items should then be determined. The number of encircled items should be multiplied by \$3.00 to determine the correct amount of collections for loans requiring minimum fees.
 - d. The unencircled items in column f should be added and the number of bushels obtained should be multiplied by the county rate per bushel to determine the correct amount of fees for farm storage loans requiring in excess of a minimum fee.
 - e. The results obtained under a, c, and d should be added. Such total will represent the correct amount of collections for wheat loans.

- f. If the county rate provides for different rates for loans of varying sizes, the necessary variations from the above outlined procedure should be used in determining the correct total of collection for wheat loan fees.

3. The record of the amount of collections for corn loans which should have been reported on Form NCR-County No. 9 will be obtained from copies of CL-4.

- a. Determine the number of bushels which, when multiplied by the county rate, would produce the amount of \$3.00 in fees.
- b. Encircle all entries in columns f and g showing a number of bushels equal to or less than the number required to produce the minimum fee.
- c. Count the number of encircled items and multiply by \$3.00 to determine the amount of collections which should have been made for loans requiring minimum fees.
- d. Add the number of bushels in all items not encircled.
- e. Multiply the result obtained in d by the county rate per bushel.
- f. Add the result obtained under e to the result obtained under c to determine the amount which should have been collected for corn loan fees.
- g. In case the county rate provided for variations according to the number of bushels sealed, make the necessary adjustments in the above-described procedure to determine the correct amount of fees which should have been collected.

4. Preparation of Table I, Form NCR-County No. 5.

- a. Enter in the upper right-hand corner the name of the county and State.
- b. Enter in the heading following the words "For the period from" the date January 1, 1938. Make no entry following the word "to" and enter in the space for the name of the treasurer, the name of the person or persons who served as treasurer of the association since January 1, 1938.
- c. Enter in column a the month and the number of ACP-9 for all months for which ACP-9 has been approved by the State committee, beginning with the month immediately following the last month included in Form NCR-County No. 5 for the period ending December 31, 1937 (in practically all cases the first entry will be for December 1937).

- d. Enter in column b the amount of U. S. Treasury checks for association expenses received for the month shown in column a.
- e. Enter in column c the amount of collections reported in line 1(c) of the approved ACP-8 for the month shown in column a. If ACP-37 was prepared for the month, obtain the entry from the corresponding line of such form instead of obtaining it from ACP-8.
- f. Enter in column d the amount of the approved ACP-9 for the month shown in column a.
- g. Enter in column g the approved amount of Form ACP-11 and ACP-12 returned to the county committee for the month shown in column a. In the event that Receipt Forms ACP-11 or ACP-12 for any month previous to the first month listed in column a were approved by the State committee after the first date covered by this Report of Audit, enter the amount of ACP-11 approved for each such month separately in column g and enter in parentheses following the amount, the month and year.
- h. Obtain the correct totals of columns a, b, c, d, and g and enter on the line for Totals.

C. Procedure to be Followed by the Auditor in Auditing Fiscal Records and Accounts of Agricultural Conservation Associations.--

1. Audit of Forms ACP-21, ACP-9 and ACP-10, ACP-11 and ACP-12 and Canceled Checks.
 - a. The auditor will call for the following records: Signed copies of ACP-21 and approved copies of ACP-8, ACP-9 and ACP-10, ACP-11 and ACP-12, bank statements, deposit slips, canceled checks and check stubs for all months beginning with the first month listed in column a, Table I, NCR-County No. 5.
 - b. If approved copies of ACP-8, ACP-9, ACP-10, ACP-11, and ACP-12 for any month subsequent to those listed in column a by the State committee have been received by the county association, list such month in column a of such form and change the total of column a accordingly. Make corresponding changes in column c and column d and also in column b if the Treasury check has been received. Make necessary entries in column g for any approved Forms ACP-11 received by the county association from the State committee since Form NCR-County No. 5 was prepared by the State committee.

- c. The auditor with the assistance of the association treasurer and clerks in the county office should compare entries on ACP-21, ACP-9 and ACP-10, ACP-11 and ACP-12, and the association check (using the check stub if the check has not been canceled) for each person for each item appearing on such forms. Records for every third month should be compared in detail. If errors are found in such forms, records for all months should be checked in detail.
- d. Discrepancies found should be listed. However, if the same type of discrepancies appear repeatedly, samples of discrepancies should be listed rather than all individual discrepancies.
- e. The total of Treasury checks issued and canceled for each month should be entered in column e and the total checks issued for the month but not yet canceled should be entered in column f. The total of column e and also of column f should be determined and entered.
- f. Lists by months should be prepared for each of the following:
 - (1) All items listed on the approved Forms ACP-9 and ACP-10 for which checks have not been drawn or for which incorrect checks have been drawn. Such list should be totaled and headed "Unpaid Obligations" and "Incorrect Payments."
 - (2) All items listed on the approved Forms ACP-9 and ACP-10 for which checks have been drawn but not canceled showing the name of payee, check number, date and amount. Such list should be totaled and headed "Checks Outstanding."

- 2. Audit of Receipt Forms CL-2, Corn Loan-4, and 38-WL-2.--The auditor will next call for corn loan and wheat loan records including copies of CL-2 and Corn Loan-4 and 38-WL-2. The list of Forms CL-2 furnished by the State committee will be compared with the records in the county office and will be completed if necessary. If Forms CL-2 are missing, the auditor will determine, as far as possible, why such forms are missing and spot check Forms CL-2 against copies of CL-4 and 38-WL-2 to determine whether there are any individual loans for which no CL-2 can be located. List loan number of any such loans for future reference.

In case the total amount of wheat loan fees reported on NCR-County No. 9 does not agree with the amount which the State office advises should have been reported, make the following additional determinations:

- a. Determine that no loans appear on 38-WL-2 which will not be completed.
- b. Determine that each loan is listed but once on 38-WL-2.
- c. Make necessary adjustments for applications for which a preliminary fee should be added to the total shown on 38-WL-2, but which loans should not be shown on 38-WL-2 because they will not be completed.

- d. Make necessary adjustments for loans listed on 38-WL-2 for which fees will be paid from the proceeds of the loan, but have not been received by the association treasurer.
- e. Check totals of 38-WL-2 for errors. If material differences still exist between the amount of wheat collections reported on NCR-County No. 9 and the indicated correct total of wheat loan fees, check loans individually on 38-WL-2 and NCR-County No. 9. If material errors are found in the amount collected from any borrower, report such error on a list for the State committee for further instructions.
- f. Follow the procedure outlined in a, b, c, d, and e in checking CL-2 and Corn Loan-4, listing for the State committee loans for which borrowers paid materially more or materially less than the correct amount in loan fees.

3. Reconciliation of Bank Balance

- a. Determination and Certification of Bank Balance.--The auditor should next request the association treasurer to determine the association bank balance and have an official of the bank certify such balance in the space provided therefor on page 2 of NCR-County No. 5. The auditor should next determine whether the certified bank balance represents the correct balance considering the amounts received and the amounts paid out by the association from January 1, 1938, through the last date covered by the audit. This should be done on page 2, NCR-County No. 5, headed "Reconciliation of Bank Balance."
- b. Preparation of Page 2, NCR-County No. 5.--
 - (1) Enter in line 1 the unobligated balance as of December 31, 1937, as shown on line 9 of NCR-County No. 5 for the period ending on that date.
 - (2) Enter in line 2 the amount of checks written before December 31, 1937, still outstanding when the current audit is made. In most instances the previous Report of Audit Form NCR-County No. 5 will not be supported by a list of outstanding checks which total up to the amount entered in line 11 of that form. It will be necessary to determine which checks fall in that classification from records available. If the date the canceled check was returned has been noted on the check stub or on a special list, the information can be obtained from that source. If not, it will be necessary to make the determination from the cancelation date on the check. Prepare a list of any such checks.
 - (3) Enter in line 3 the amount of U. S. Treasury checks for association expenses received during the period covered by the audit. Obtain this amount from the total of column b, Table I.

- (4) Enter in line 4 the total amount of collections approved on line 1(c) of Form ACP-8 or ACP-37 for the period covered. Obtain this entry from the total of column c, Table I.
 - (5) Enter in line 5 the total of collections made by the association treasurer since the most recent Voucher Form ACP-8 was transmitted to the State office. Obtain this entry from current records in the county office and from the association treasurer.
 - (6) Enter in line 6 the sum of lines 1, 2, 3, 4, and 5. Such entry will show the amount of funds for which the association treasurer is accountable for the period covered.
 - (7) Enter in line 7 the amount of checks drawn in a previous period and canceled this period. Attach a list of checks drawn in a previous period and still uncanceled.
 - (8) Enter in line 8 the amount of checks drawn this period and canceled this period. Obtain this entry from the total of column e, Table I.
 - (9) Enter in line 9, line 6 minus the sum of line 7 and line 8. The result should show the amount of funds for which the association treasurer is still accountable and should agree with the bank balance as shown in line 10.
 - (10) If the entries in line 9 and line 10 are not the same, determine the reasons for such difference and explain such reasons briefly in a memorandum. If a difference exists, and individual checks issued for each month have not been checked against entries on ACP-9, ACP-10, and ACP-11, check such individual entries in an attempt to locate the reason for the difference. Determine whether any checks have been issued or any sums deposited which have not been included in the entries in Table I.
4. Completion and Certification of NCR-County No. 5. --The auditor will not advise the association treasurer how to adjust any differences found, but shall first consult with the State committee and the farmer fieldman.

Upon completion of his work the auditor will sign page 2 of NCR-County No. 5.

The report submitted by the auditor for each county should include Form NCR-County No. 5 in duplicate, duplicate copies of all lists and memorandums called for in these instructions, and duplicate copies of the completed report entitled "Auditors Report of Fiscal Records and Accounts of the _____ County _____ State Agricultural Conservation Association."

5. General Assistance to County Associations.--Before leaving the county office, the auditor should give all possible assistance on any problems involving county association expense forms and procedure which may be required by the association. He should not, however, attempt to advise the association officials concerning space, office arrangement, personnel or other general questions relating to administration of the association. Any recommendations regarding such matters should be included in the report to the State committee.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
North Central Division

PROCEDURE FOR THE OPERATION OF THE COUNTY

ASSOCIATIONS SECTION OF THE STATE OFFICE

[Supplement No. 1]

NCR-State 303, issued April 15, 1939, is hereby amended as follows:

1. NCR-State 303, Part VII, Procedure for Auditing Fiscal Records and Accounts of County Agricultural Conservation Associations, Section C, Item 1, Paragraph e, page 46, is amended to read as follows:
 - e. The total of association checks issued and canceled for each month should be entered in column e and the total checks issued for the month but not yet canceled should be entered in column f. The total of column e and also of column f should be determined and entered.
2. NCR-State 303, Part VII, Procedure for Auditing Fiscal Records and Accounts of County Agricultural Conservation Associations, Section C, Item 3, Paragraph b, sub-paragraph (2), page 47, is amended to read as follows:
 - (2) Enter preceding the word "audit" in Item 2 of page 2, the word "previous". Enter in line 2 the amount of checks written before December 31, 1937, still outstanding when the previous Report of Audit was made. In most instances the previous Report of Audit Form NCR-County No. 5 will not be supported by a list of outstanding checks which total up to the amount entered in line 11 of that form. It will be necessary to determine which checks fall in that classification from records available. If the date the canceled check was returned has been noted on the check stub or on a special list, the information can be obtained from that source. If not, it will be necessary to make the determination from the cancellation date on the check. Prepare a list of any such checks.

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UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
North Central Division

PROCEDURE FOR THE OPERATION OF THE COUNTY

ASSOCIATIONS SECTION OF THE STATE OFFICE

[Supplement No.2]

1. NCR-State 303, Part VI, B,2, page 41, the instructions for column (11) are amended to read as follows:

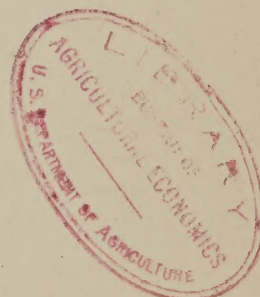
Col. (11) Enter the amount paid to range personnel for personal services. For states having no range program, enter in column (11) the amount paid to the Commodity Credit Corporation in connection with commodity loans as shown under "Miscellaneous" on Form ACP-9. For the States having a Range Program, in addition to the entry for the amount paid to range personnel for personal services an entry should also be made in column (11) for the amount paid to the Commodity Credit Corporation as shown under "Miscellaneous" on Form ACP-9. For a few counties this will mean two entries in the space provided in column (11). All entries for amounts paid to range personnel should be preceded by an asterisk (*). The amounts reported as being transmitted to the Commodity Credit corporation will no longer be combined with and shown in the entry in column (18), Supplies and Miscellaneous.

2. NCR-State 303, issued April 15, 1939, is hereby amended by adding at the end thereof the following new Part VIII:

Part VIII - Instructions for Determining Estimated Amount
of County Association Expenses under 1939
Agricultural Conservation Program

Under the 1939 Agricultural Conservation Program all expenses of the association incurred or to be incurred in connection with the authorized work of the association during the period January 1, 1939 to December 31, 1939, inclusive, will be deducted from payments under the 1939 Agricultural Conservation Program less the amounts of money represented by the following:

- (a) Expenses incurred or to be incurred in connection with the 1939 Price Adjustment Program during the period January 1, 1939 to December 31, 1939, inclusive;
- (b) Expenses incurred or to be incurred in connection with the 1939 Sugar Beet Program during the period January 1, 1939 to December 31, 1939, inclusive;



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- (c) Expenses incurred or to be incurred in connection with the Crop Insurance Program during the period January 1, 1939 to December 31, 1939, inclusive;
- (d) Fees received or to be received in connection with the Commodity Loan Programs during the period January 1, 1939 to December 31, 1939, inclusive;
- (e) Any credit because the amount deducted under the 1938 Agricultural Conservation Program was in excess of the amount authorized to be deducted;
- (f) Any credit because of unusual expenses or conditions in the county.

The determination of the rate to be deducted for association expenses will be made by the Application for Payment Section of the State Office. Upon receipt of a request from the Application for Payment Section, the County Associations Section will furnish to the Application for Payment Section the following information:

1. The estimated amount of 1939 county association expenses. This amount shall represent the total amount of expenses incurred or to be incurred in connection with the authorized work of the association during the period January 1, 1939 to December 31, 1939, inclusive, less the sum of the following amounts:
 - (a) Expenses incurred or to be incurred in connection with the 1939 Price Adjustment Program during the period January 1, 1939 to December 31, 1939, inclusive;
 - (b) Expenses incurred or to be incurred in connection with the 1939 Sugar Beet Program during the period January 1, 1939 to December 31, 1939, inclusive;
 - (c) Expenses incurred or to be incurred in connection with the Crop Insurance Program during the period January 1, 1939 to December 31, 1939, inclusive;
 - (d) Fees received or to be received in connection with the Commodity Loan Programs during the period January 1, 1939 to December 31, 1939, inclusive.
2. Credit for unusual expenses or conditions. The State Committee will have allocated to certain counties within the State an amount of money out of the fund allocated to the State for this purpose. After the State committee made this allocation, a list of the amounts and the counties to whom allocated will have been forwarded to the County Associations Section.

3. Any other credit which may have been authorized. If any other credit is authorized, the name and the amount of such credit will have been furnished to the County Associations Section.

The foregoing information shall be prepared in duplicate. Both copies of such information will be dated and signed by the member of the State committee directly responsible for county association work. The original thereof shall be forwarded to the Application for Payment Section and the copy thereof filed in the County Associations Section.

After NCR-334 or NCR-334A (whichever is applicable) has been completed by the Application for Payment Section, a signed and dated copy shall be furnished to the County Associations Section. This copy shall be filed in the County Associations Section.

